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OFFICE OF THE COMPTROLLER  
CITY OF ST. LOUIS



DARLENE GREEN  
Comptroller

*Internal Audit Section*

Carnahan Courthouse Building  
1114 Market St., Room 608  
St. Louis, Missouri 63101  
(314) 622-4723  
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February 7, 2005

Kathy Feil Brown, Executive Director  
Community Development Administration (CDA)  
1015 Locust Street, Suite 1100  
St. Louis, MO 63101-1323

RE: Payroll Distribution of Community Development Administration (CDA) for the Payroll Period Ending September 18, 2004 Project # 2005-5

Dear Ms. Brown:

Enclosed is a report of our payroll distribution of Community Development Agency (CDA) for the pay period ending September 18, 2004. The objective of this review was to:

- Determine if eligible City Employees receive wages.
- Determine whether wages are adequately safeguarded.
- Determine if employees are only paid for actual hours worked.
- Determine if the accrual and use of paid leave is accurate.

During this observation, nothing came to our attention that caused us to believe that wages were not properly distributed or adequately safeguarded.

This review was made under authorization contained in Section 2, Article XV of the Charter, City of St. Louis, as revised, and has been conducted in accordance with the International Standards for the Professional Practice of Internal Auditing.

If you have any questions, please contact me at (314) 613-7410.

Respectfully,

Mohammed H. Adil, CPA  
Internal Audit Supervisor

cc: Honorable Darlene Green, Comptroller  
Kathryn Lawson, Payroll Manager